Atty. Docket No. CEL01 P-303

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor, if only one name is listed below, or an original, first and joint inventor, if plural names are listed below, of the subject matter which is claimed and for which a patent is sought on the invention entitled ACID LABILE DRUG COMPOSITIONS, the specification of which was filed on December 9, 2003 as International Application No. PCT/US2003/038983, and was filed on June 22, 2005 and assigned Application No. 10/540,453.

I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose to the United States Patent and Trademark Office (the Office), all information which is known by me to be material to patentability as defined in Title 37, Code of Federal Regulations (C.F.R.), Section 1.56.

CLAIM OF PRIORITY

I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional application listed below.

Application Number 60/436,287 filed on December 23, 2002

POWER OF ATTORNEY

I hereby appoint the practitioners associated with the Customer Number provided below (i.e., the practitioners associated with the law firm of Price, Heneveld, Cooper, DeWitt and Litton, LLP) to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith. Please direct all correspondence to the address associated with that Customer Number.



All statements made herein of my own knowledge are true and all statements made on information and belief are believed to be true, and further, these statements are made with the knowledge that willful false statements and the like are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001, and that such willful false statements may jeopardize the validity of this application or any patent issued thereon.

Sole or First joint inventor:

Deepak Thassu

Date

Citizenship:

USA

Residence:

171 Countess Drive

West Henrietta, NY 14586

Post Office Address: Same as above

Second joint inventor:

Paul Hafey

Date

Citizenship:

USA

Residence:

6710 Song Hill Lane

Victor, NY 14564

Post Office Address: Same as above

Third joint inventor:

Leo J. Magee,

01/23/06 Date

Citizenship:

USA

Residence:

9341 Fargo Road

Stafford, NY 14143

Post Office Address: Same as above